

Memorandum

Date: October 21, 1998

To: Kerry McCants, Development Services Manager
Bill Murphy, Deputy County Administrative Officer

From: Karl Mohr, Crawford Multari & Clark Associates 

Re: Fresno County Net County Cost Analysis

Executive Summary

Fresno County retained Crawford Multari & Clark Associates (CMCA) to update a ten-year old analysis that examined the extent to which County discretionary revenue support the provision countywide services in each of the fifteen cities and unincorporated area. This result is then compared to property and sales tax revenues produced in those areas. In general, the County incurs two types of costs as it provides various services. Countywide costs result from providing services that are available to County residents regardless of whether they reside in one of the fifteen cities or the unincorporated territory of the County. Examples of countywide services are medical and social services, courts, and probation. Conversely, municipal services are those that the County provides exclusively to unincorporated area residents because there is not a city to do so. Examples of municipal services include police protection through the County sheriff patrol function and land use planning.

Any General Fund appropriation in excess of revenues generated by a particular County service is coined a "net County cost" (NCC). Once fees, charges, and other program-specific revenues are expended, the County must use its discretionary revenues to cover additional costs. If such costs are incurred providing countywide services, there is commensurately less revenue available to finance municipal services. Table ES-1 summarizes our analysis.

Similar to ten years ago, our analysis indicates that the County spends far more providing Countywide services to city residents in comparison to property and sales tax revenues generated within those areas. In fact, while the cost of services provided by the County in the incorporated cities has increased by nearly \$34 million compared to ten years ago, the amount of property and sales tax flowing to the County from each city has only increased by about \$2 million. This result can be largely attributed to the state-imposed

ERAF property tax shift that reduced by about half the share of property tax received by the County.

This latter point illustrates that the County has little or no control over significant portions of its discretionary revenue. For example, more than half of the County's discretionary revenues are State subvention funds dictated by State allocation formulas, including prominently Motor Vehicle In-Lieu Fees (VLF) and Proposition 172 funds. Although these and other revenues are used to fund the difference shown in Table ES-1, they are subject to State political processes, and as such, beyond the County's control. The recent discussion in the State Legislature about potential changes to the Vehicle License Fee (VLF) rates and allocation is but the most recent example. Clearly, it is difficult for the County to engage in meaningful long-term financial planning in the face of such uncertainty.

One of the few remaining areas where the County does retain a degree of control is in its land use policies. In particular, the siting of high property and/or sales tax generating uses within the unincorporated parts of the County would to some extent mitigate financial impacts to the County's General Fund. However, such policies are in direct conflict with the County's adopted policies of directing urban development into the existing cities, not to mention sound planning principles. The current rules of the game provide a limited and relatively fixed amount of revenue with which cities and counties can fund desired levels of service. The challenge facing the cities and County, then, is to find a way to continue good land use planning practice, while minimizing adverse impacts to their respective General Funds.

Table ES-1
Fresno County General Fund Net Cost of Countywide Services
Compared to Property & Sales Taxes by Jurisdiction

Jurisdiction	Cost of Countywide Services	Percent of Total	Property & Sales Tax Revenue to County	Percent of Total	Difference - Net Impact to County General Fund	Percent of Total
Clovis	7,155,238	7.1%	5,359,863	15.7%	(1,795,375)	2.7%
Coalinga	1,531,868	1.5%	361,190	1.1%	(1,170,678)	1.8%
Firebaugh	953,443	1.0%	214,283	0.6%	(739,160)	1.1%
Fowler	470,497	0.5%	261,245	0.8%	(209,252)	0.3%
Fresno	74,143,983	74.1%	23,603,215	69.1%	(50,540,768)	76.6%
Huron	939,949	0.9%	63,066	0.2%	(876,883)	1.3%
Kerman	1,267,103	1.3%	263,735	0.8%	(1,003,368)	1.5%
Kingsburg	1,095,202	1.1%	504,390	1.5%	(590,813)	0.9%
Mendota	1,203,846	1.2%	242,048	0.7%	(961,798)	1.5%
Orange Cove	1,171,166	1.2%	195,402	0.6%	(975,764)	1.5%
Parlier	1,576,906	1.6%	154,988	0.5%	(1,421,917)	2.2%
Reedley	2,872,612	2.9%	1,152,472	3.4%	(1,720,140)	2.6%
Sanger	2,641,790	2.6%	756,482	2.2%	(1,885,308)	2.9%
San Joaquin	494,017	0.5%	97,861	0.3%	(396,156)	0.6%
Selma	2,589,187	2.6%	919,375	2.7%	(1,669,812)	2.5%
Total	100,106,805	100.0%	34,149,615	100.0%	(65,957,190)	100.0%

Introduction and Overview

Fresno County retained Crawford Multari & Clark Associates (CMCA) to analyze the share of County discretionary revenue used to provide countywide services in each of the fifteen cities and unincorporated area, and compare those amounts to discretionary revenues produced in those areas. In general, the County incurs two types of costs as it provides various services. Countywide costs result from providing services that are available to County residents regardless of whether they reside in one of the fifteen cities or the unincorporated territory of the County. Examples of countywide services are medical and social services, courts, and probation. Municipal services, on the other hand, are those services that the County provides exclusively to unincorporated area residents because there is not a city to do so. Examples of the municipal services include police protection through the County sheriff and land use planning.

Any General Fund appropriation in excess of revenues generated by a particular County service is coined a "net County cost" (NCC). Once fees, charges, and other program-specific revenues are expended, the County must use its discretionary revenues to cover additional costs. If such costs are incurred providing countywide services, there is commensurately less revenue available to finance municipal services.

If the issue were simply one of choosing between funding countywide or municipal services from a scarce pot of discretionary revenue, one could argue that it is simply a resource allocation issue resolved by the political process of adopting a budget. However, many of the costs incurred by the County in funding countywide programs result from matching requirements (sometimes referred to as "maintenance of effort" requirements), which commit the County to expending some otherwise discretionary revenue in order to receive funding from the state or federal government. Thus, in many cases, the County is essentially "required" to spend "discretionary" dollars, or risk losing significant sources of other funding for important and needed programs.

The County ten years ago analyzed the extent to which NCC were incurred providing services to residents of the each of the incorporated cities versus the unincorporated area. This analysis was then compared to revenue from property taxes that originated in each of the cities versus the unincorporated area. This report updates that study. However, several important changes in the County's financial landscape have occurred since then.

Changes Since 1987

Several significant changes in the County's financial context have occurred in the past decade. On the revenue side, property taxes are a much smaller share of the County's General Fund. In fiscal year 1986/87, the County received about \$67 million in property tax revenue to fund general governmental services. In the early 1990s, the State of California shifted property tax revenue statewide to schools and away from counties, cities, and other taxing agencies via local Educational Revenue Augmentation Funds (ERAF). The brunt of this tax shift, about 70% statewide, was borne by counties. As a result, the County expects this year to receive about \$46.7 million, a decrease of some 30 percent from a decade ago.

On the other hand, the County expects to receive approximately \$34 million in revenues from Proposition 172, a half-cent sales tax increase passed in 1994, that did not exist ten years ago. At that time, the tax increase was intended to partially backfill property tax losses incurred under the ERAF shift. Such revenues are earmarked for public safety purposes; however, this amount does free other County discretionary revenues for non-public safety purposes.

In addition, the County's responsibility for providing various services has also changed -- and continues to change -- during the past ten years. The state has shifted responsibility for services such as courts and human services; often but not always accompanied by sufficient revenue to offset increased costs. As a result, the distribution of net County costs among County departments is substantially different than ten years ago.

Thus, the analysis presented here differs from that prepared ten years ago in many significant ways.

Methodology

Two general approaches were used to estimate the cost of providing countywide services to residents of the respective jurisdictions. In cases where County departments maintain caseload data by zip code, a case-study approach was used. The County used its geographic information system (GIS) to analyze the distribution of addresses in the County among zip codes and city limits. The GIS contains the geographic location of all addresses within the County. Zip code boundaries are then overlain on the addresses, resulting in the assignment of a unique zip code for every address. Finally, City limit boundaries were overlain on this information to show the percentage of addresses within each zip code that lay within each City's boundaries. The resulting percentages were then used to allocate cases among the various cities and unincorporated area of the County.

For example, within zip code 93727, 71.24% of the addresses were found to lie inside the City of Fresno, 3.78% within Clovis, and the remaining 24.97% were in the unincorporated County. Therefore, caseload data from this zip code were assigned to each jurisdiction in the same relative share. Appendix A presents the allocation factors for each zip code in the County.

For County services that are not tracked on a caseload basis, other approaches were used. In many cases, such costs were allocated on a per capita basis. The rationale for each approach is explained below.

Expenditures

The County aggregates its budget into five functional categories: fiscal and administration, human services, internal services, justice, and land use. Within each functional category are a number of budget units, which track the financial information for the various programs within each functional category. For each budget unit, the

budget shows the net County cost, which again is total appropriations less all program-specific revenues.

The first step in determining which costs to allocate involves separating municipal costs from Countywide costs. As noted above, municipal costs are those associated with providing services solely to residents of the unincorporated area because, in the absence of an incorporated city, the County is the only such service provider. Examples include sheriff patrols and land use planning. The amounts determined to be municipal service costs are deducted from the net County costs to be allocated under this analysis.

The net County costs amounts shown in the County budget are General Fund revenues only. However, three additional revenue sources are sometimes used to augment General Fund revenues. First, the County receives so-called "realignment" revenue from the state to offset County medical services costs in budget unit 5240. Although technically discretionary, such revenues are received only if the County provides local matching funds. The total amount of net County costs shown in the budget includes the realignment funds (again, because they are technically discretionary); however, the real net effect on the County's General Fund is only the amount of the local match. Therefore, such realignment funds are subtracted from the net County cost figures to reflect only the net General Fund amount.

Second, the County has opted to use retained earnings from the transition of the Valley Medical Center to offset General Fund costs. Such revenues are purely discretionary, and while they are not technically accounted for in the General Fund, they do represent revenues the County could direct toward municipal services. Thus, such funds are added back to the General Fund costs to accurately reflect the total amount of discretionary revenue directed to each program.

Finally, similar to the use of enterprise fund retained earnings, the County has monies derived from so-called Teeter funds, which again are purely discretionary. Such revenues derive from delinquent property tax collections. The use of these revenues decreases the net impact to the County's General Fund, and as such, should be included in the universe of revenues subject to this analysis.

Table 1 presents a summary of total net County costs by budget unit as shown in the 1998/99 preliminary budget, the deduction of municipal service costs, and the appropriate adjustments to account for the use of realignment, enterprise, and Teeter funds. The shaded column in Table 1 thus shows the total costs that are to be allocated under this analysis. The last column in Table 1 indicated the cost allocation approach used for each budget unit.

Finance and Administration

The budget units found within this functional category primarily support the overall County organization. Two exceptions are the Auditor-Controller's and Assessor's offices. The Auditor-Controller's office provides a variety of financial accounting

services to many agencies throughout the County, including special fund accounting and tax collecting for the cities. The Auditor-Controller charges these agencies for the cost of such services; the remaining net County cost can therefore be assumed to be the cost of providing services in support of such activities for the unincorporated part of the County. By definition, such costs are municipal services and therefore not part of this analysis.

Likewise, the Assessor charges each affected agency a share of the cost of maintaining property assessment rolls and related costs. One exception is the cost of property tax administration related to school districts within the County. State law precludes County's from levying service charges on school districts. Therefore, the remaining net County cost associated with the Assessor function is that related to property tax administration in the unincorporated area and school-related costs. These costs are thus treated as if they were municipal cost, and not included in this analysis.

One other exception is budget unit 2540, which is a collection of miscellaneous expenditures, some of which are intended to serve only unincorporated areas, and others which extend services County wide. Table 2 shows the breakdown of this budget unit and how the cost of each item was allocated under this analysis.

Table 3 shows the summary cost allocation of fiscal and administration functions.

Human Services System

Fresno County recently integrated its health and social services functions into a single Human Services System (HSS). Twelve budget units within HSS have net County costs associated with them. One of those budget units, 5620, is a municipal service reflecting the County's share of providing animal control services in the unincorporated parts of County. The remaining of services provided by HSS are thus countywide services.

Caseload data were used to derive appropriate cost allocation percentages. Departmental budget personnel compiled data about the numbers of existing service recipients, including the zip code within which they reside. As noted above, zip codes were then allocated among the fifteen cities and unincorporated area based on the percentage of total addresses within each zip code that lie within each city. In a couple of budget units, there were cases and/or persons being served for which no zip code information was available. We show the cost allocation two ways in such circumstances. First, we simply show the "unknown" cases as a separate line item and distribute to it the proportional share of costs. The second technique assumes that cases of "unknown" origin are distributed similarly to those that are known. Therefore, the "unknown" cases are simply allocated back out to the fifteen cities and unincorporated area in the same proportion as known cases.

The following briefly describes the function of each budget unit within HSS that was part of this analysis. Table 4 shows the actual cost allocation among the cities and unincorporated area, including "unknown" cases as described above. Table 4a shows the

cost allocation when "unknown" cases are redistributed among the various agencies. Appendix B provides additional detail regarding the cost allocation for each budget unit.

Budget Unit 5600 – HSS Administration. This budget unit includes a variety of administrative support for the entire Human Services function including, personnel, financial services, computer support, and related services. A direct service provided from this budget unit is substance abuse treatment. Budget staff indicated that recipients of such services provides a reasonable basis for allocating the relatively small amount of net County cost associated with this budget unit. A list of 5,630 current substance abuse clients by zip code was used to allocate this cost.

Budget Unit 5610 – Employment and Temporary Assistance. This budget unit supports public assistance and employment programs, which have undergone a variety of recent changes under the auspices of the California Work Opportunity and Responsibility to Kids (CalWORKS) program. County budget staff indicated that the 15,176 persons who received assistance under the Greater Avenues for Independence (GAIN) program comprise a reasonable population across which to spread these costs.

Budget Unit 5630 – Adult Services. This budget unit supports two programs that serve adult mental health needs. Adult protective service provides intervention in the event of elder abuse, neglect, or exposure to hazardous living conditions. In addition, adult mental health services are funded through this budget. County staff indicated that the combination of adult protective services and mental health clients would be the appropriate population among which to allocate costs. Staff provided list of 10,811 such clients by zip code, which were then allocated to each of the cities and unincorporated area.

Budget Unit 5640 – Children and Family Services. This budget unit supports a number of services intended for children and families requiring mental health and social service assistance. Discussions with County staff indicated that the combination of three client indicators would best represent the allocation of these costs among the cities and unincorporated area: the number of child protective services referrals (31,980), the number of child protective services placements (2,665), and the number of child mental health clients (2,978). Lists of these clients by zip code were used to allocate costs.

Budget Unit 5240 – County Medical Services. This budget unit supports medical service to the County's indigent population. County staff developed a list of clients by zip code of residence, which was used to spread these costs.

Budget Unit 6310 - Employment and Temporary Assistance for Family Groups and Budget Unit 6320 - Employment and Temporary Assistance for Unemployed Parents. These budget units provide public assistance cash grants for families with dependent children, their caretakers, and other essential persons. These budget units are parts of what was formerly known as Aid to Families with Dependent Children (AFDC). County staff provided a breakdown by zip code of residence of persons receiving cash assistance

under these programs. Of the 38,233 total persons, 9,390 receive benefits through budget unit 6310. The remaining 28,843 persons fall under budget unit 6320.

Budget Unit 6410 – Foster Care. This budget unit provides funding for the care of children placed in out-of-home foster care. Funds are intended to provide food, housing, and other basic needs of foster children. Staff provided a list by zip code of 3,062 foster children within the County, which was used to spread costs among the cities and unincorporated area.

Budget Unit 6415 – Adoptions. This budget unit provides funding to support parents who need financial assistance in order to adopt children. A list of the 663 clients by zip code was prepared by County staff and used to allocate costs among the cities and unincorporated area.

Budget Unit 6420 – In-Home Supportive Services. This budget unit supports mandated services to aged and disabled persons who are otherwise unable to perform certain functions and cannot remain in their homes unless such services are available. County staff provided a list by zip code of the 9,309 IHSS clients within the County, which was used to spread costs among the cities and unincorporated area.

Budget Unit 6645 – General Relief. This budget unit supports assistance to individuals who are not eligible for other assistance programs, but meet eligibility requirements established by the Board of Supervisors. Staff provided a list of 1,986 clients by zip code, which was used to allocate costs.

Tables 4 and 4a presents the cost allocation based on the discussion presented above. Additional detail including specific caseload numbers can be found in Appendix B of this report.

Internal Services

Internal services refer to a variety of services that in general support the ongoing operation of the County. The General Services Department provides countywide facility services including real estate management, building maintenance, and security. Because this function supports countywide operations, its costs are allocated simply on the basis of countywide population. Likewise, purchasing and personnel service costs support the myriad functions the County performs, and are similarly allocated on a per capita basis. Parks and recreation services are available on an equal basis to all residents of the County; thus, these costs are allocated on a countywide per capita basis.

Table 5 summarizes the allocation of internal service costs based on countywide per capita multipliers.

Justice Services

The Justice Service functional category includes more than a dozen different budget units that comprise public protection, incarceration, rehabilitation, and related public safety

functions. Table 1 shows that more than half of the total net County cost is expended on such services. Eleven of the budget units in this category have associated net County costs. One budget unit, 3110, Sheriff protection, is a municipal service. This budget supports the patrols and law enforcement activities within the unincorporated areas of the County. The remaining ten budget units support countywide services and costs for those services are therefore allocated in this analysis.

As with Human Services, caseload data were used to derive appropriate cost allocation percentages. Departmental budget personnel compiled data about the numbers of existing clients, including the zip code within which they reside. As noted above, zip codes were then allocated among the fifteen cities and unincorporated area based on the percentage of total addresses within each zip code that lie within each city.

In several cases, there were clients for whom no zip code information was available or whose residence was outside the County. This was particularly true in the areas of probation and the County jail, where persons residing outside the County may be enrolled in various programs. Similar to the Human Services analysis above, we show the cost allocation two ways in such circumstances. First, we show the "unknown" or "out of County" cases as separate line items with proportional shares of net County cost. The second technique assigns cases of "unknown" or "out of County" origin to the fifteen cities and unincorporated area in the same proportion as known cases.

The following briefly describes the function of each budget unit within Justice Services that was part of this analysis. Table 6 shows the cost allocation among the cities and unincorporated area, including "unknown" and "out of County" cases as described above. Table 6a shows the cost allocation when "unknown" and "out of County" cases are redistributed among the various agencies.

Appendix C provides detailed caseload information and shows the specific cost allocation for each budget unit.

Budget Unit 2838 – Court Ancillary Services. This budget unit provides funding for trial court operation as part of the County's required "maintenance of effort" (MOE) to receive State funding under the Trial Court Funding Act of 1997. Discussions with County staff indicated that traffic tickets provided a reasonable basis for spreading the net County cost in this budget unit among the cities and unincorporated area. A database of about 60,000 traffic tickets issued between July and December 1997 was used to allocate net County costs among the cities and unincorporated area.

Budget Unit 2850 – County Clerk - Elections. This budget unit supports the maintenance of voter records, and administration of Federal, State, and local elections. The Clerk imposes charges for direct service costs on each agency that has a ballot question before the voters. The amount that is not so charged is largely attributable to the ongoing maintenance of the voter rolls. Thus, these costs are allocated based upon the number of registered voters within each jurisdiction.

Budget Unit 2860 – District Attorney. The District Attorney's office is responsible for prosecution of all criminal violations of State and local laws, including investigation and civil action in consumer fraud cases. The DA's office does not maintain caseload data with address information. Further, the caseload in any given year can vary substantially. Finally, only a couple of high profile cases can significantly skew average costs.

Discussions with DA staff indicated that using a weighted average of the cost allocation for the Public Defender (BU 2875 and 2880), Sheriff Main Jail (BU 3410), and adult Probation (BU 3430) would provide a reasonable basis for allocation DA costs. Many of the clients of these other budget units will have had contact with the DA's office.

Budget Unit 2870 – Grand Jury. The County Grand Jury is comprised of County residents convened to investigate and inquire into the operations of the County, cities, and special districts. Because its service extends throughout the County, the small amount of net County cost is therefore allocated on a countywide per capita basis.

Budget Unit 2875 – Alternate Indigent Defense and Budget Unit 2880 – Public Defender. The Public Defender's office provides legal representation to persons accused of crimes who do not have the financial means to provide private legal representation. In some cases, the Public Defender's office may have a conflict representing a particular person. In such cases, outside legal services are contracted out of budget unit 2875. The County has recently implemented its Public Defender Case Tracking System, which includes address information for clients of the office. This information was used to allocate approximately 28,850 cases. The same cost allocation percentages were used to allocate costs in budget unit 2875.

Budget Unit 3410 – Sheriff Main Jail. This budget unit supports the operation of County jail. The County expects to receive approximately \$9.2 million in booking fees from cities within the County, charges for housing prisoners of other agencies in County facilities. This amount reduces the net County cost by a like amount. However, the remaining cost of operating the jail imposes a \$17.1 million net County cost. County staff provided a database of zip codes within which current inmates (as of 9/16/98) reside. This snapshot may vary slightly from time to time, but is thought to be representative of ongoing prisoner populations. This information was used to allocate costs among the fifteen cities and unincorporated area.

Budget Unit 3430 – Probation, Budget Unit 3440 – Probation Juvenile Hall, and Budget Unit 3445 – Probation Juvenile Camp. Probation is a State mandated justice system department responsible for supervision of persons recently released from custody. This budget unit also supports ongoing investigative work, as well as collaborations with outside law enforcement agencies on special assignments. In addition, the department oversees facilities used in the management of juvenile offenders, including treatment and substance abuse services.

Probation staff maintain caseload data for the services provided under these three budget units. These data were used to allocate costs among the fifteen cities and unincorporated area of the County.

Budget Unit 4330 – Coroner, Public Administrator, Public Guardian. This budget unit supports three important countywide functions. The coroner investigates deaths resulting from homicide, suicide, accidents, infectious diseases, or unknown causes, and performs autopsies and internment of indigents. The Public Administrator is responsible for administering the estates of deceased individuals in cases where there is not will or other executor. The Public Guardian oversees the affairs of persons deemed incompetent to do so on their own. All of these services are available to all residents of the County; therefore, the cost of these functions has been allocated on a countywide per capita basis.

Table 6 shows the cost allocation among the cities and unincorporated area, including “unknown” and “out of County” cases as described above. Table 6a shows the cost allocation when “unknown” and “out of County” cases are redistributed among the various agencies.

Appendix C provides detailed caseload information and shows the specific cost allocation for each budget unit.

Land Use

Four of the five budget units included under the functional classification of Land Use that have net County costs are countywide services. Budget unit 4360, Development Services, the County’s planning department which oversees and regulates land development in the unincorporated area of the County only, and is therefore a municipal service.

Budget unit 1930, Advertising County Resources, supports the promotion of trade and commerce throughout Fresno County. Expenditure of these funds presumably provides potential benefit to residents throughout the County. Therefore, for this analysis, such costs are allocated on a countywide per capita basis.

Budget unit 4010, Agriculture, supports a variety of countywide functions. In addition to inspection and regulation of agricultural commodities and practices, the department also enforces State laws regarding the accuracy of weight and measuring devices, prepackaged merchandise, and vapor recovery pursuant to air pollution regulations. These varied services span the County, both in the cities and unincorporated areas. Thus, these costs are allocated on a countywide per capita basis.

The Local Agency Formation Commission (LAFCo) is supported under budget unit 4370. LAFCo oversees proposed governmental service reorganizations and expansion of cities’ political boundaries. Because LAFCo’s service area includes the entire County, it seems reasonable to allocate such costs on a countywide per capita basis.

Budget unit 7205 tracks financial activity relating to Community Development Block Grant (CDBG) funding received from the federal government. Virtually all revenue for this program is federal aid money. The County charges this activity for a share of overhead costs based on the current County cost allocation plan. This charge provides a net increase to the General Fund of \$59,895. Because CDBG funding is used for various housing programs throughout the County, this amount is credited to each agency on a per capita basis. However, the cities of Fowler, Fresno, Huron, Mendota, and San Joaquin do not participate in the County CDBG program; thus, these cities are not included in the allocation of this budget unit.

Budget unit 7610 supports the County Cooperative Extension office, which provides education and research programs in agriculture, nutrition, family and consumer sciences through cooperative efforts with the University of California. The County's share of such costs includes clerical, field assistance, printing, operating supplies, transportation, and facilities. Services provided under this program are available to all residents of the County; thus, its costs are allocated on a countywide per capita basis.

Table 7 shows the allocation of Land Use costs among the fifteen cities and unincorporated area based on the discussion above.

Expenditure Allocation Summary

Tables 8 and 8a summarize the allocation of total net County costs from the discussion above. Table 8 includes costs associated with caseload data of unknown or out of County origin and shows them separately. Table 8a also includes such costs, but shows them redistributed among the fifteen cities and unincorporated County.

Revenues

The universe of revenues from which the County can fund net County costs are called discretionary revenues. Table 9 shows the proposed 1998/99 General Fund budget estimates of this amount by line item. In general, there are three significant sources of County General Fund discretionary revenue: property taxes, other taxes, and subventions from the state of California. Combined, these three sources account for more than 90% of County discretionary revenue.

The following describes each of these major revenues and from whence they originate.

Property Taxes

As shown in Table 9, the County expects to receive about \$46.7 in property tax revenue in the current fiscal year. Of this amount, more than \$40 million derives from the secured property tax roll, that is, taxes on real property such as land, buildings, and certain types of fixtures. The remaining line items, with the exception of Redevelopment Tax Increment Reimbursements, are other types of property tax revenue.

Property tax revenues are shared among a number of local governmental agencies based on "tax rate areas," which define the share of the base property tax rate received by such

agencies. For example, taxes paid by property within the City of Fresno are distributed among a number of agencies, including the City, County, and school districts, among others. The County Auditor-Controller maintains information about the extent to which the County receives revenue from property within each incorporated city. Table 10 presents this information.

As can be seen in Table 10, the County experienced a substantial loss of property tax revenue when the State shifted funding to local school districts via the Educational Revenue Augmentation Fund (ERAF). As noted in the introduction to this report, ERAF resulted from the State's decision to resolve its General Fund budget shortfall at the expense of local governments, especially counties. Table 10 shows that prior to ERAF, the County would have received about \$54.2 million in property tax revenue from property located within the cities. However, the ERAF shift resulted in about 51% of the County's property tax revenue moving to fund schools. Thus, the County now expects to receive about \$26.5 million from taxes on property within the incorporated cities.

Table 10 also shows the allocation of other property taxes shown in Table 9. Unsecured, supplemental, and delinquent property tax revenues are assumed to derive from the cities in the same proportion as the secured roll. Finally, revenues resulting from pass-through agreements with various redevelopment agencies are likewise credited back to the originating city.

Sales Taxes

Fresno County has negotiated sales tax sharing agreements with twelve of the fifteen cities in the County. Table 11 illustrates the amount of revenue. The most recent data from the Auditor's office is for fiscal year 1996/97. We have assumed that these amounts have increased by three percent per year to adjust the data to 1998/99.

Other Revenues

Table 9 shows the majority of County discretionary revenues derive from revenues other than property and sales taxes. In particular, motor vehicle in-lieu fees and Proposition 172 funds provide more than 45% of total County discretionary revenue. A variety of other revenues such as interest and rental earnings, Williamson Act reimbursements, and several minor taxes comprise the remainder of the County's discretionary revenue.

Motor vehicle in-lieu fees are allocated from the state to the County on the basis of countywide population. Proposition 172 monies are allocated on the basis of countywide retail sales. Each city in Fresno County also receives allocations of these revenues based on state formulas. The County's view of these revenues is that since they are allocated by the State, and as such beyond local control, they are not situs-based, and therefore not included in this analysis.

Summary

Tables 12 and 12a summarize the results of this analysis by comparing the two estimates of net County costs by jurisdiction to the property and sales tax originating in each city.

Table 12 uses the derivation of net County costs that include allowances for out of County and unknown case loads. Table 12a uses the net County cost derivation that redistributes those cost among the cities and unincorporated area.

Our analysis indicates that the County spends substantially more providing Countywide services to city residents in comparison to property and sales tax revenues generated within those areas. In fact, while the cost of services provided by the County in the incorporated cities has increased by nearly \$34 million compared to ten years ago, the amount of property and sales tax flowing to the County from each city has only increased by about \$2 million. The latter statistic can be largely attributed to the state-imposed ERAF property tax shift that reduced by about half the share of property tax received by the County.

Compounding the ERAF shifts is the fact that the substantial majority of County discretionary revenue lies outside the County's control. For example, just this legislative year, several proposals were debated that could have changed how motor vehicle in-lieu fees were collected and allocated to local agencies. The package finally adopted by the state legislature ultimately left the County financially unchanged. However, the potential for future changes to the allocation of this and other revenues remains unclear.

Such uncertainty makes long range financial planning difficult at best. Many cities and counties throughout California have responded to this circumstance by attempting to use the financial system to what little advantage it offers. In particular, using their control over land use, many local agencies have opted to encourage the development of uses that will generate substantial property and sales taxes because large portions of those revenues are returned to the jurisdiction within which such uses are located. However, siting land uses solely for financial reasons often conflicts with other planning goals.

Many of the cities and County of Fresno have acknowledged this potential conflict by entering into property and sales tax sharing agreements. Both the cities and County generally agree that urban scale development should be directed into existing cities where infrastructure and public services are generally available, or easier and less expensive to provide. However, as noted above, such policies may reduce County discretionary revenues by limiting property and sales tax revenues. Acknowledging this fact, many of the cities and County have agreed to share such revenues as one means of mitigating fiscal impacts to the County's General Fund while encouraging sound land use planning.

The current system of local government finance provides limited and relatively fixed amount of revenue with which cities and counties can fund desired levels of service. What's clear is that all local agencies in California are struggling to maintain service levels in the face of ever-tightening budgets. The challenge facing the cities and County is to find a way to continue good land use planning practice, while minimizing adverse impacts to their respective General Funds.

Persons Contacted

The following persons were contacted and/or provided data used in this analysis:

Anderson, Susan – County Clerk
Eidal, Hal – Public Works & Development Services
Englemen, Jim – Sheriff's Office
Erwin, Jim – County Medical Services
Francone, Clyde – Auditor-Controller's Office
Freed, Robert – District Attorney's Office
Fries, Carolyn – County Administrative Office
Fries, Kevin – County Administrative Office
Jackson, Sydney – Computer Services
Lindegren, Betsy – Probation Department
McCants, Kerry – Public Works & Development Services
Miller, John – County Medical Services
Murphy, Bill – County Administrative Office
Pauline, Erine – Court Ancillary Services
Popp, John – Public Works & Development Services
Puccini, Margaret – Public Defenders Office
Puglia, Frank – Human Services Department
Rosconi, Steve – District Attorney's Office
Schab, Tom – Assessor's Office
Stover, Jeff – Human Services Department
Thompson, Susan – County Administrative Office
Ward, Douglas – General Services
Weiser, Jon – County Administrative Office

Attachments

Tables

Appendix A – Allocation of Zip Codes Among the Cities and Unincorporated Area
Appendix B – Detailed Human Services Caseload Data
Appendix C – Detailed Justice Services Caseload Data

Table 1 - Net County Costs to Allocate and Cost Allocation Approach Summary

S.U.	DEPARTMENT	98/99 Net County Cost	Municipal Service Cost	Countywide Service Cost	(Less Reassignment Revenues)	Enterprise Fund Ret. Earnings	Teeter Funds	Total Costs to Allocate	Cost Allocation Approach
FINANCE & ADMINISTRATION									
0110	BOARD OF SUPERVISORS	988,489	0	988,489				988,489	per Countywide capita
0120	CAO	1,050,588	0	1,050,588				1,050,588	per Countywide capita
0122	CAO GRANTS	0	0	0				0	
0410	AUDITOR-CONTROLLER	5,162,079	5,741,568	(579,477)		579,477		0	per Countywide capita
0420	ASSESSOR	4,562,784	5,368,613	(813,849)		813,849		0	100% unincorporated
0710	COUNTY COUNSEL	1,633,574	0	1,633,574				1,633,574	per Countywide capita
2540	MISC. EXPENDITURES	8,587,322	1,240,886	5,348,734		1,023,580		6,370,314	specific analysis
7110	VETERANS' SERV OFFICER	98,933	0	98,933				98,933	per Countywide capita
7515	LIBRARIAN	310,744	0	310,744				310,744	per Countywide capita
8210	CONTINGENCIES	1,000,000	0	1,000,000				1,000,000	per Countywide capita
TOTAL FINANCE & ADMINISTRATION		21,562,483	12,378,787	8,013,738	0	2,416,806	0	11,430,642	
HUMAN SERVICES SYSTEM									
5800	HSS ADMINISTRATION	93,732	0	93,732				93,732	case-study
5810	EMPLOY. & TEMP ASST.	1,220,445	0	1,220,445				1,220,445	case-study
5820	COMM. HEALTH SERVICES	428,408	428,408	0				0	100% unincorporated
5830	ADULT SERVICES	208,851	0	208,851				208,851	case-study
5840	CHILDREN & FAM SERVICES	894,987	0	894,987				894,987	case-study
5240	COUNTY MED. SERVICES	35,941,311	0	35,941,311	(24,581,800)			11,359,711	case-study
6310	AFDC - FG	671,429	0	671,429				671,429	case-study
6320	AFDC - UP	588,404	0	588,404				588,404	case-study
6410	FOSTER CARE	1,750,480	0	1,750,480				1,750,480	case-study
8415	ADOPTIONS	125,578	0	125,578				125,578	case-study
8420	IHSS	8,929,008	0	8,929,008				8,929,008	case-study
8615	REFUGEES	0	0	0				0	case-study
8645	GENERAL RELIEF	3,048,728	0	3,048,728				3,048,728	case-study
TOTAL HUMAN SERVICES		53,676,369	428,408	53,248,961	(24,581,800)	0	0	28,668,361	
INTERNAL SERVICES									
0130	GENERAL SERVICES	5,981,295	0	5,981,295		918,527	300,000	7,199,822	per Countywide capita
0440	PURCHASING	581,185	0	581,185				581,185	per Countywide capita
1010	PERSONNEL	1,024,560	0	1,024,560				1,024,560	per Countywide capita
1910	CAPITAL IMPROV.	0	0	0		553,856	442,300	996,156	per Countywide capita
1912	CAPITAL IMPROV. GRANTS	0	0	0				0	NA
7910	PARKS & REC	1,634,351	0	1,634,351				1,634,351	per Countywide capita
TOTAL INTERNAL SERVICES		9,221,391	0	9,221,391	0	1,472,383	742,300	11,436,074	
JUSTICE									
2838	COURT ANCILLARY SERVICES	12,625,033	0	12,625,033				12,625,033	case load analysis
2850	COUNTY CLERK	1,989,429	0	1,989,429		2,315,794		4,315,223	registered voters
2890	DISTRICT ATTORNEY	8,821,737	0	8,821,737		504,938		9,326,675	weighted average of 2875, 2890, 3410, 3430
2982	D. A. - GRANTS	0	0	0				0	
2985	D. A. - FAMILY SUPPORT	0	0	0				0	
2870	GRAND JURY	30,378	0	30,378				30,378	per Countywide capita
2875	ALTERNATE INDIGENT DEFEN	3,005,185	0	3,005,185				3,005,185	Same as 2890
2890	PUBLIC DEFENDER	5,705,643	0	5,705,643				5,705,643	case load
3110	SHERIFF	32,151,010	32,151,010	0				0	
3112	SHERIFF - GRANTS	0	0	0				0	
3410	SHERIFF - MAIN JAIL	17,137,636	0	17,137,636				17,137,636	residence of inmates
3430	PROBATION	9,447,901	0	9,447,901		1,744,683		11,192,584	case load
3432	PROBATION - GRANTS	0	0	0				0	
3440	PROB - JUV. HALL	5,201,280	0	5,201,280				5,201,280	case load
3445	PROBATION JUVENILE CAMP	749,684	0	749,684				749,684	case load
4330	PAPG-CORONER	858,384	0	858,384				858,384	per Countywide capita
TOTAL JUSTICE		87,831,270	32,151,010	55,680,260	0	4,568,368	0	70,345,628	
LAND USE									
1930	COUNTY ADV. RESOURCES	86,315	0	86,315				86,315	per Countywide capita
4010	DEPT. OF AG	1,210,623	0	1,210,623				1,210,623	per Countywide capita
4360	P W - DEVELOPMENT	1,108,281	1,938,464	(830,203)		830,203		0	
4370	LAFCO	77,388	0	77,388				77,388	per Countywide capita
4700	P W - TRANSIT SERVICES	0	0	0				0	
5512	PUBLIC WORKS - GRANTS	0	0	0				0	
7205	CDBG	(39,865)	0	(39,865)				(39,865)	per Countywide capita
7910	COOPERATIVE EXTENSION	359,682	0	359,682				359,682	per Countywide capita
TOTAL LAND USE		2,752,382	1,938,464	813,928	0	830,203	0	1,844,131	
TOTAL ALL DEPARTMENTS		184,875,915	46,895,639	137,979,276	(24,581,800)	9,284,888	742,300	123,424,884	

Sources: Fresno County 1998/99 Preliminary Budget, and Crawford Muller Clark & Associates.

Table 2 - Cost Allocation of Budget Unit 2540 - Interest and Miscellaneous Expenditures

Item	Cost	Cost Allocation Basis	Notes
Financing Fees	3,660,000	Countywide population	Supports countywide financing needs
Road Fund offset	1,021,583	Municipal Service	Supports maintenance of roads in unincorporated area
Countywide Audit	190,000	Countywide population	Supports countywide operations
Amador Plan fire services	159,005	Municipal Service	Fire service in unincorporated areas
Legion of Valor Museum	10,000	Countywide population	Service is available to all residents
Millerton fire services	60,000	Municipal Service	Fire service in unincorporated areas
Fresno-Madera Area Agency on Aging	11,729	Countywide population	Benefits all County residents
Volunteer Bureau Crossing Guard Program	14,231	Countywide population	Benefits all County residents
Fresno City/County Historical Society	11,776	Countywide population	Service is available to all residents
Commission on Status of Women	4,000	Countywide population	Service is available to all residents
Welfare & Institutions Code Section 4801 Cases	1,000	Countywide population	Service is available to all residents
Legislative Advocacy Services	55,200	Countywide population	Supports countywide operations
Computer Equipment	1,023,580	Countywide population	Supports countywide operations
Outside Counsel	298,000	Countywide population	Supports countywide operations
Sexual Assault Exams	75,000	Countywide population	Service is available to all residents
Armoured Transport	28,352	Countywide population	Supports countywide operations
Miscellaneous other projects	287,448	Countywide population	Supports countywide operations
Special Departmental Expense	700,000	Countywide population	Supports countywide operations
Total Project Costs	7,610,902		
Total Municipal Service Cost	1,240,588		
Net County Cost to Allocate	6,370,314		

Source: Fresno County 1998/99 Preliminary Budget, and Crawford Multari Clark & Associates.

Cost Allocation Summary - Budget Unit 2540

Jurisdiction	1/1/98 Population	% of Total	Share of BU 2540 Costs
Clovis	67,716	8.6%	548,276
Coalinga	10,395	1.3%	84,185
Firebaugh	6,103	0.8%	49,414
Fowler	3,821	0.5%	30,937
Fresno	411,611	52.3%	3,332,691
Huron	5,680	0.7%	45,989
Kerman	7,424	0.9%	60,110
Kingsburg	8,980	1.1%	72,708
Mendota	7,607	1.0%	61,592
Orange Cove	7,859	1.0%	63,632
Parlier	10,862	1.4%	87,946
Reedley	20,187	2.6%	163,448
Sanger	18,751	2.4%	151,821
San Joaquin	3,025	0.4%	24,493
Selma	18,050	2.3%	146,145
Unincorporated	178,708	22.7%	1,446,945
Total	786,779	100.0%	6,370,314

Source: California Department of Finance, and Crawford Multari & Clark Associates.

Table 3 - Fiscal and Administration Cost Allocation Summary

Jurisdiction	1/1/96 Population	% of Total	BU 0110 - Board of Supervisors	BU 0120 - CAO's Office	BU 0710 - County Counsel	BU 2540 - Misc. Expen. (1)	BU 7110 - Veterans Services	BU 7515 - Librarian	BU 8210 - Contingencies	Total Fiscal & Administration
Clovis	67,716	8.6%	83,355	90,421	140,597	548,278	8,343	26,745	88,067	983,805
Coalinga	10,395	1.3%	12,796	13,880	21,583	84,165	1,281	4,105	13,212	151,023
Firebaugh	6,103	0.8%	7,513	8,149	12,672	49,414	752	2,410	7,757	88,667
Fowler	3,821	0.5%	4,703	5,102	7,933	30,937	471	1,509	4,857	55,513
Fresno	411,611	52.3%	506,674	549,625	854,820	3,332,691	50,711	162,569	523,160	5,980,050
Huron	5,860	0.7%	6,992	7,585	11,793	45,989	700	2,243	7,219	82,521
Kerman	7,424	0.9%	9,139	9,913	15,414	60,110	915	2,932	9,436	107,859
Kingsburg	8,980	1.1%	11,054	11,991	18,645	72,708	1,108	3,547	11,414	130,465
Mendota	7,607	1.0%	9,364	10,158	15,794	61,592	937	3,004	9,669	110,518
Orange Cove	7,859	1.0%	9,674	10,494	16,317	63,632	988	3,104	9,889	114,179
Parlier	10,862	1.4%	13,371	14,504	22,563	87,946	1,338	4,280	13,808	157,808
Reedley	20,187	2.6%	24,849	26,956	41,914	163,448	2,487	7,973	25,658	293,285
Sanger	16,751	2.4%	23,082	25,036	38,932	151,821	2,310	7,406	23,833	272,422
San Joaquin	3,025	0.4%	3,724	4,039	6,261	24,493	373	1,195	3,845	43,948
Selma	18,050	2.3%	22,219	24,102	37,477	146,145	2,224	7,129	22,942	262,238
Unincorporated	178,708	22.7%	219,981	238,629	371,048	1,446,945	22,017	70,582	227,139	2,596,342
Total	766,779	100.0%	988,489	1,060,586	1,833,574	6,370,314	86,933	310,744	1,000,000	11,430,842

(1) Budget unit 2540 is only partially allocated on a population basis. See Table 2.

Source: Crawford Mullan & Clark Associates.

Table 6 - Internal Services Cost Allocation Summary

Jurisdiction	1/1/98 Population	% of Total	BU 0130 - General Services	BU 0440 - Purchasing	BU 1010 - Personnel	BU 1910 - Capital Improvements	BU 7910 - Parks and Grounds	Total Internal Services
Clovis	67,716	8.6%	619,670	50,022	88,180	85,737	140,664	984,273
Coalinga	10,395	1.3%	95,125	7,679	13,536	13,161	21,593	151,095
Firebaugh	6,103	0.8%	55,849	4,508	7,947	7,727	12,678	88,709
Fowler	3,821	0.5%	34,966	2,823	4,976	4,838	7,937	55,539
Fresno	411,611	52.3%	3,768,656	304,058	536,003	521,149	855,026	5,982,892
Huron	5,680	0.7%	51,978	4,196	7,397	7,192	11,799	82,561
Kerman	7,424	0.9%	67,937	5,484	9,668	9,400	15,422	107,910
Kingsburg	8,980	1.1%	82,176	6,634	11,694	11,370	18,654	130,527
Mendota	7,607	1.0%	69,612	5,619	9,908	9,631	15,802	110,570
Orange Cove	7,859	1.0%	71,918	5,805	10,234	9,950	16,325	114,233
Parlier	10,862	1.4%	98,398	8,024	14,145	13,753	22,563	157,883
Reedley	20,187	2.6%	184,731	14,912	26,288	25,559	41,934	293,424
Sanger	18,751	2.4%	171,591	13,851	24,418	23,741	38,951	272,552
San Joaquin	3,025	0.4%	27,682	2,235	3,939	3,830	6,284	43,969
Selma	18,050	2.3%	165,176	13,334	23,505	22,853	37,495	262,362
Unincorporated	178,708	22.7%	1,635,359	132,012	232,715	226,266	371,224	2,597,576
Total	786,779	100.0%	7,199,822	581,195	1,024,550	986,156	1,634,351	11,436,074

Source: Crawford Multari & Clark Associates.

Table 7 - Land Use Cost Allocation Summary

Jurisdiction	1/1/98 Population	% of Total	BU 1930 - County Adv. Resources	BU 4010 - Agriculture	BU 4370 - LAFCo	BU 7205 - CDBG	BU 7610 - Coop. Extension	Total Land Use
Clovis	67,716	8.6%	4,847	104,195	6,661	(11,424)	30,958	135,237
Coalinga	10,395	1.3%	744	15,995	1,023	(1,754)	4,752	20,760
Firebaugh	6,103	0.8%	437	9,391	600	(1,030)	2,790	12,188
Fowler	3,821	0.5%	273	5,879	376	0	1,747	8,276
Fresno	411,611	52.3%	29,462	633,349	40,490	0	188,176	891,478
Huron	5,660	0.7%	407	8,740	559	0	2,597	12,302
Kerman	7,424	0.9%	531	11,423	730	(1,252)	3,394	14,827
Kingsburg	8,980	1.1%	643	13,818	863	(1,515)	4,105	17,934
Mendota	7,607	1.0%	544	11,705	748	0	3,478	16,475
Orange Cove	7,859	1.0%	563	12,093	773	(1,326)	3,593	15,695
Parlier	10,862	1.4%	777	16,713	1,069	(1,832)	4,966	21,693
Reedley	20,187	2.6%	1,445	31,062	1,986	(3,406)	9,229	40,316
Sanger	18,751	2.4%	1,342	28,852	1,845	(3,163)	8,572	37,448
San Joaquin	3,025	0.4%	217	4,655	298	0	1,383	6,552
Selma	18,050	2.3%	1,292	27,774	1,776	(3,045)	8,252	36,048
Unincorporated	178,708	22.7%	12,791	274,979	17,580	(30,148)	81,700	356,902
Total	766,779	100.0%	56,315	1,210,623	77,366	(59,895)	359,692	1,644,131

Sources: Crawford Mutari & Clark Associates.

Table 8 - Total Net County Cost Allocation Summary
(Includes Costs of "Out of County" and "Unknown" Cases)

Jurisdiction	Fiscal and Administration	Human Services	Internal Services	Justice	Land Use	Total	Percent of Total Costs
Clovis	983,805	1,237,161	984,273	3,275,360	135,237	6,615,836	5.4%
Coalinga	151,023	290,501	151,095	775,342	20,760	1,388,720	1.1%
Firebaugh	88,667	285,007	88,709	404,481	12,188	879,053	0.7%
Fowler	55,513	102,172	55,539	213,934	8,276	435,434	0.4%
Fresno	5,980,050	18,743,137	5,982,892	36,097,203	891,478	67,694,760	54.8%
Huron	82,521	122,914	82,581	543,337	12,302	843,635	0.7%
Kerman	107,859	408,908	107,910	537,113	14,827	1,174,615	1.0%
Kingsburg	130,465	188,498	130,527	539,695	17,934	1,007,119	0.8%
Mendota	110,518	272,770	110,570	589,690	16,475	1,100,024	0.9%
Orange Cove	114,179	213,846	114,233	611,741	15,695	1,069,693	0.9%
Parlier	157,808	292,999	157,883	813,054	21,693	1,443,436	1.2%
Reedley	293,285	372,450	293,424	1,603,039	40,316	2,602,514	2.1%
Sanger	272,422	615,560	272,552	1,223,149	37,448	2,421,131	2.0%
San Joaquin	43,948	133,045	43,969	236,258	6,552	463,773	0.4%
Selma	262,238	555,344	262,362	1,261,703	36,048	2,377,694	1.9%
Unincorporated	2,596,342	4,281,731	2,597,576	11,542,677	356,902	21,355,227	17.3%
Total Allocated Costs	11,430,842	28,094,040	11,436,074	60,267,777	1,644,131	112,872,665	91.5%
Out of County & Unknown Costs	0	574,321	0	9,977,879	0	10,552,199	8.5%
Total	11,430,842	28,668,361	11,436,074	70,245,656	1,644,131	123,424,864	100.0%

Table 8a - Total Net County Cost Allocation Summary
(Redistributes Costs of "Out of County" and "Unknown" Cases)

Jurisdiction	Fiscal and Administration	Human Services	Internal Services	Justice	Land Use	Total	Percent of Total Costs
Clovis	983,805	1,268,828	984,273	3,783,096	135,237	7,155,238	5.8%
Coalinga	151,023	294,079	151,095	914,911	20,760	1,531,868	1.2%
Firebaugh	88,667	288,932	88,709	476,946	12,188	953,443	0.8%
Fowler	55,513	103,143	55,539	248,025	8,276	470,497	0.4%
Fresno	5,980,050	19,128,459	5,982,892	42,161,104	891,478	74,143,983	60.1%
Huron	82,521	123,773	82,581	638,792	12,302	939,949	0.8%
Kerman	107,859	410,544	107,910	625,983	14,827	1,267,103	1.0%
Kingsburg	130,465	192,898	130,527	623,380	17,934	1,095,202	0.9%
Mendota	110,518	275,067	110,570	691,215	16,475	1,203,846	1.0%
Orange Cove	114,179	216,555	114,233	710,504	15,695	1,171,166	0.9%
Parlier	157,808	294,592	157,883	944,931	21,693	1,578,908	1.3%
Reedley	293,285	379,712	293,424	1,865,874	40,316	2,872,612	2.3%
Sanger	272,422	627,009	272,552	1,432,359	37,448	2,641,790	2.1%
San Joaquin	43,948	135,111	43,969	264,437	6,552	494,017	0.4%
Selma	262,238	565,164	262,362	1,463,374	36,048	2,589,187	2.1%
Unincorporated	2,596,342	4,366,498	2,597,576	13,400,743	356,902	23,318,059	18.9%
Total	11,430,842	28,668,361	11,436,074	70,245,656	1,644,131	123,424,864	100.0%

Source: Crawford Muller & Clark Associates.

Table 9 - Countywide Discretionary General Fund Revenue

Revenue Source	98-99 Recommended	Allocation Methodology
3006 REDEV. TAX INCREM REIM.	1,345,092	Allocate to RDAs of origin
3007 SUPPLEMENTAL ROLL - PRIOR UNSEC	10,000	proportional share of secured roll roll
3008 SUPPLEMENTAL ROLL - PRIOR SEC	0	per Auditor report
3009 SUPPLEMENTAL ROLL - UNSECURED	10,000	proportional share of secured roll roll
3010 CURRENT SECURED PROP TAXES	40,600,000	per Auditor report
3011 SUPPLEMENTAL ROLL	450,000	proportional share of secured roll roll
3013 SUPP.-CURR UNSEC PRIOR	5,000	proportional share of secured roll roll
3015 CURRENT UNSECURED	2,300,000	proportional share of secured roll roll
3017 CURRENT UNSECURED PRIOR	40,000	proportional share of secured roll roll
3025 PRIOR UNSECURED	25,000	proportional share of secured roll roll
3030 DELINQUENT TAXES	2,000,000	proportional share of secured roll roll
PROPERTY TAXES	46,785,092	per Auditor reports
3045 SALES TAX	11,250,000	per Auditor reports
3047 TIMBER YIELD	80,000	100% unincorporated
3060 COTTON BALE IN-LIEU	0	
3065 AIRPLANE	150,000	100% unincorporated
3075 PROPERTY TRANSFER FEE	1,000,000	Use property tax split
3085 RACEHORSE	10,000	NA
OTHER TAXES	12,490,000	
TOTAL TAXES	59,275,092	
3171 DEVELOPMENT SERV FEE	200,000	100% unincorporated
3183 FRANCHISES	1,900,000	100% unincorporated
TOTAL LICENSES AND PERMITS	2,100,000	
3380 INTEREST	7,053,500	NA
3404 RENTAL INCOME	102,000	100% Unincorporated
TOTAL OTHER REVENUES		
3465 MOTOR VEHICLE IN-LIEU	34,000,000	NA
3565 HOMEOWNERS IN-LIEU	1,050,000	100% unincorporated
3577 ST. PROP TAX PROP 172	34,200,000	NA
3590 WILLIAMSON ACT	5,870,000	100% unincorporated
TOTAL STATE AID	75,120,000	
4369 FEDERAL IN-LIEU HOUSING	10,000	NA
4370 FEDERAL IN-LIEU TAXES	316,000	NA
TOTAL FEDERAL AID	326,000	
4621 COUNTYWIDE COST ALLOCATION	1,556,500	NA
7922 GENERAL CO OVERHEAD-REALIGN.	2,169,315	NA
TOTAL CHARGES	3,725,815	
COUNTYWIDE REVENUE	147,702,467	
3509 MOTOR VEHICLE IN-LIEU (REALIGN.)	0	Offset by decreased costs in BU5240
3575 STATE OTHER (STABILIZATION)	2,837,000	NA
3465 AB-2476 - MENTAL HEALTH MVL & AB77	0	Offset by decreased costs in BU5240
TOTAL REALIGNMENT	2,837,000	
TOTAL COUNTYWIDE REVENUE	150,539,467	

Source: Fresno County 1998/99 Preliminary Budget, and Crawford Muller & Clark Associates.

Table 10 - County Property Tax Revenue Derived From Property Within the Incorporated Cities - FY 1998-99

Jurisdiction	Secured Values	Gross Revenue	Percentage Share to County	Pre-ERAF Share	Post-ERAF Share (Current)	Other Property Taxes (1)	RDA Pass-throughs	Total Property Tax
Clovis	2,524,459,322	25,244,593	32.4750%	8,198,182	4,017,109	478,887	530,814	5,026,810
Coalinga	226,225,114	2,262,251	27.6910%	626,440	306,956	36,593	0	343,548
Firebaugh	120,652,294	1,206,523	28.5850%	344,885	168,984	20,146	12,930	202,070
Fowler	122,529,981	1,225,300	33.9280%	415,720	203,703	24,284	22,314	250,301
Fresno	13,517,427,648	135,174,276	28.2490%	38,185,381	18,710,837	2,230,553	159,190	21,100,580
Huron	50,138,456	501,385	22.9360%	114,998	56,349	6,717	0	63,066
Kerman	157,718,627	1,577,186	24.9440%	393,413	192,772	22,981	28,400	244,153
Kingsburg	288,435,844	2,884,358	30.8450%	889,680	435,943	51,970	0	487,913
Mendota	152,601,689	1,526,017	25.9650%	396,230	194,153	23,145	23,342	240,640
Orange Cove	77,171,823	771,718	25.5790%	197,398	96,725	11,531	87,146	195,402
Parlier	101,203,932	1,012,039	27.9250%	282,612	138,480	16,508	0	154,988
Reedley	493,401,107	4,934,011	30.6670%	1,513,113	741,425	88,387	288,917	1,128,729
Sanger	440,946,081	4,409,461	28.3470%	1,249,950	612,476	73,014	30,201	715,691
San Joaquin	34,281,835	342,818	27.7310%	95,067	46,583	5,553	41,468	93,604
Seima	425,801,770	4,258,018	30.9430%	1,317,558	645,603	76,964	110,370	832,937
Total - Cities	18,732,995,533	187,329,955		54,220,627	28,568,107	3,167,232	1,345,092	31,080,432

(1) Includes supplemental and unsecured roll, and delinquent taxes.

Source: Fresno County Auditor-Controller's Office, July 26, 1998; and CMCA.

**Table 11 - County Sales Tax Revenue
Derived From the Incorporated Cities - FY 1998-99**

Jurisdiction	County's Share of Sales Tax	1996/97 Sales Tax to County	1998/99 Estimate (1)
Clovis	4.00%	313,934	333,053
Coalinga	2.50%	16,629	17,642
Firebaugh	2.50%	11,512	12,213
Fowler	2.50%	10,316	10,944
Fresno	5.42%	2,358,974	2,502,636
Huron	0.00%	0	0
Kerman	3.00%	18,458	19,582
Kingsburg	3.00%	15,531	16,477
Mendota	0.50%	1,327	1,408
Orange Cove	0.00%	0	0
Parlier	0.00%	0	0
Reedley	2.00%	22,380	23,743
Sanger	3.00%	38,450	40,792
San Joaquin	2.50%	4,013	4,257
Selma	3.50%	81,476	86,438
Subtotal - Cities		2,893,000	3,069,184

(1) Assumes three percent annual increase for two years.

Source: Fresno County Auditor-Controller's Office, July 28, 1998; and CMCA.

Table 12 - Net Effect on County General Fund

Jurisdiction	Net County Cost (1)	Percent of Total	Property & Sales Tax Revenue	Percent of Total	Difference - Net Impact to County General Fund (2)	Percent of Total
Clovis	6,615,836	7.2%	5,359,863	15.7%	(1,255,974)	2.2%
Coalinga	1,388,720	1.5%	361,190	1.1%	(1,027,530)	1.8%
Firebaugh	879,053	1.0%	214,283	0.6%	(664,770)	1.2%
Fowler	435,434	0.5%	261,245	0.8%	(174,190)	0.3%
Fresno	67,694,760	74.0%	23,603,215	69.1%	(44,091,545)	76.9%
Huron	843,635	0.9%	63,066	0.2%	(780,568)	1.4%
Kerman	1,174,615	1.3%	263,735	0.8%	(910,880)	1.6%
Kingsburg	1,007,119	1.1%	504,390	1.5%	(502,729)	0.9%
Mendota	1,100,024	1.2%	242,048	0.7%	(857,976)	1.5%
Orange Cove	1,069,693	1.2%	195,402	0.6%	(874,292)	1.5%
Parlier	1,443,436	1.6%	154,988	0.5%	(1,288,448)	2.2%
Reedley	2,602,514	2.8%	1,152,472	3.4%	(1,450,042)	2.5%
Sanger	2,421,131	2.6%	756,482	2.2%	(1,664,649)	2.9%
San Joaquin	463,773	0.5%	97,861	0.3%	(365,911)	0.6%
Selma	2,377,694	2.6%	919,375	2.7%	(1,458,319)	2.5%
Total	91,517,438	100.0%	34,149,615	100.0%	(57,367,822)	100.0%

(1) Includes costs of "out of county" and "unknown" cases.

(2) Net impact is net County cost less property and sales tax revenue.

Table 12a - Net Effect on County General Fund

Jurisdiction	Net County Cost (1)	Percent of Total	Property & Sales Tax Revenue	Percent of Total	Difference - Net Impact to County General Fund (2)	Percent of Total
Clovis	7,155,238	7.1%	5,359,863	15.7%	(1,795,375)	2.7%
Coalinga	1,531,868	1.5%	361,190	1.1%	(1,170,678)	1.8%
Firebaugh	953,443	1.0%	214,283	0.6%	(739,160)	1.1%
Fowler	470,497	0.5%	261,245	0.8%	(209,252)	0.3%
Fresno	74,143,983	74.1%	23,603,215	69.1%	(50,540,768)	76.6%
Huron	939,949	0.9%	63,066	0.2%	(876,883)	1.3%
Kerman	1,267,103	1.3%	263,735	0.8%	(1,003,368)	1.5%
Kingsburg	1,095,202	1.1%	504,390	1.5%	(590,813)	0.9%
Mendota	1,203,846	1.2%	242,048	0.7%	(961,798)	1.5%
Orange Cove	1,171,166	1.2%	195,402	0.6%	(975,764)	1.5%
Parlier	1,576,906	1.6%	154,988	0.5%	(1,421,917)	2.2%
Reedley	2,872,612	2.9%	1,152,472	3.4%	(1,720,140)	2.6%
Sanger	2,641,790	2.6%	756,482	2.2%	(1,885,308)	2.9%
San Joaquin	494,017	0.5%	97,861	0.3%	(396,156)	0.6%
Selma	2,589,187	2.6%	919,375	2.7%	(1,669,812)	2.5%
Total	100,106,805	100.0%	34,149,615	100.0%	(65,957,190)	100.0%

(1) Redistributes cost of "out of county" and "unknown" cases among cities and unincorporated area.

(2) Net impact is net County cost less property and sales tax revenue.

Appendix A Allocation of Zip Codes Among Cities and Unincorporated Area

Zip Code	Clavis	Coalinga	Firebaugh	Fowler	Fresno	Huron	Kerman	Kingsburg	Mendota	Orange Cove	Partler	Reedley	Sanger	San Joaquin	Selma	Unincorporated	Total (check)
93210		91.60%					0.00%			0.00%						8.20%	100.00%
93234						76.06%										23.04%	100.00%
93242																100.00%	100.00%
93602																100.00%	100.00%
93608																100.00%	100.00%
93609																100.00%	100.00%
93611	72.91%															27.09%	100.00%
93612	83.17%				13.81%											3.02%	100.00%
93616																100.00%	100.00%
93620																100.00%	100.00%
93621																100.00%	100.00%
93622			79.20%													20.71%	100.00%
93625				65.96%												34.04%	100.00%
93626																100.00%	100.00%
93627																100.00%	100.00%
93630							52.46%									47.51%	100.00%
93631								93.20%								6.80%	100.00%
93633																100.00%	100.00%
93640									85.07%							14.93%	100.00%
93641																100.00%	100.00%
93646										83.34%						16.66%	100.00%
93648											81.62%		0.11%			18.27%	100.00%
93650					100.00%												100.00%
93651																	100.00%
93652																100.00%	100.00%
93654																100.00%	100.00%
93656												81.84%				18.16%	100.00%
93657													81.63%			38.37%	100.00%
93660														80.20%		19.80%	100.00%
93662				0.07%				0.04%			0.03%				70.11%	29.75%	100.00%
93664																100.00%	100.00%
93667																100.00%	100.00%
93668																100.00%	100.00%
93676																100.00%	100.00%
93701																	100.00%
93702																	100.00%

Allocation of Zip Codes Among Cities and Unincorporated Area

Zip Code	Clavis	Coalinga	Firebaugh	Fowler	Fresno	Huron	Kerman	Kingsburg	Mendota	Orange Cove	Parlier	Readley	Sanger	San Joaquin	Salina	Unincorporated	Total (check)
93703					76.84%											23.16%	100.00%
93704					72.66%											27.12%	100.00%
93705					97.44%											2.56%	100.00%
93706					98.20%											30.80%	100.00%
93710					100.00%											0.00%	100.00%
93711					98.59%											11.41%	100.00%
93720					98.63%											3.17%	100.00%
93721					100.00%												100.00%
93722					85.58%											14.42%	100.00%
93726					53.84%											46.16%	100.00%
93728					98.43%											1.57%	100.00%
93727	3.78%				71.24%											24.97%	100.00%
93728					95.71%											4.29%	100.00%

Source: Fresno County Public Works and Development Services Department

Appendix B - Human Services Department Cost Allocation Detail

BU 5600 - HSS Admin. (Substance Abuse)

98/99 NCC: 93,732

Jurisdiction	Persons Served	Percent of Total	Share of Net County Cost	% only w/in County	Share of Net County Cost
Clovis	215	3.8%	3,587	3.9%	3,683
Coalinga	68	1.2%	1,100	1.2%	1,124
Firebaugh	23	0.4%	383	0.4%	391
Fowler	13	0.2%	209	0.2%	213
Fresno	3,998	71.0%	66,555	72.5%	67,979
Huron	9	0.2%	154	0.2%	157
Kerman	27	0.5%	454	0.5%	464
Kingsburg	32	0.6%	528	0.6%	539
Mendota	47	0.8%	779	0.8%	796
Orange Cove	20	0.4%	333	0.4%	340
Parlier	34	0.6%	571	0.6%	583
Reedley	46	0.8%	783	0.8%	779
Sanger	80	1.4%	1,324	1.4%	1,353
San Joaquin	14	0.3%	240	0.3%	245
Selma	13	0.2%	210	0.2%	215
Unincorporated	876	15.6%	14,578	15.9%	14,890
Unknown	118	2.1%	1,965	0.0%	0
Total	5,630	100.0%	93,732	100.0%	93,732

BU 5610 - Employee and Temporary Assistance

98/99 NCC: 1,220,445

Jurisdiction	Persons Served	Percent of Total	Share of Net County Cost
Clovis	612	4.0%	49,224
Coalinga	130	0.9%	10,483
Firebaugh	95	0.6%	7,652
Fowler	43	0.3%	3,472
Fresno	10,290	67.8%	827,555
Huron	48	0.3%	3,837
Kerman	109	0.7%	8,736
Kingsburg	85	0.6%	6,835
Mendota	134	0.9%	10,741
Orange Cove	132	0.9%	10,590
Parlier	154	1.0%	12,350
Reedley	183	1.2%	14,743
Sanger	256	1.7%	20,585
San Joaquin	68	0.4%	5,482
Selma	292	1.9%	23,454
Unincorporated	2,545	16.8%	204,704
Unknown	0	0.0%	0
Total	15,176	100.0%	1,220,445

BU 8539 - Adult Services
9899 NCC:

208,851

Jurisdiction	APS Clients	UNIQUE MH Adults	Total Clients	Percent of Total	Share of Net County Cost	% only with County	Share of Net County Cost
Clovis	8	810	818	4.8%	9,876	5.1%	10,518
Coalinga	1	86	86	0.8%	1,061	0.8%	1,758
Firebaugh	0	28	28	0.2%	601	0.3%	533
Fowler	0	38	38	0.3%	721	0.4%	788
Fresno	210	6,946	7,156	68.2%	136,921	70.5%	145,761
Huron	0	25	25	0.2%	488	0.3%	517
Kerman	1	68	68	0.6%	1,306	0.7%	1,380
Kingsburg	0	63	63	0.6%	1,214	0.6%	1,292
Mendota	0	38	38	0.4%	732	0.4%	780
Orange Cove	0	38	38	0.3%	718	0.4%	764
Parlier	1	47	47	0.4%	907	0.5%	985
Reedley	2	116	117	1.1%	2,239	1.2%	2,364
Sanger	2	91	93	0.9%	1,782	0.9%	1,897
San Joaquin	0	143	143	1.3%	2,731	1.4%	2,908
Salina	0	104	104	1.0%	1,965	1.0%	2,114
Unincorporated	33	1,661	1,694	14.7%	30,507	15.7%	32,481
Unknown	14	643	657	6.1%	12,571	0.0%	0
Total	288	10,542	10,811	100.0%	208,851	100.0%	208,851

BU 8548 - Children and Family Services
9899 NCC:

694,997

Jurisdiction	CPS Refs	% of Total	CPS Placements	% of Total	UNIQUE MH Children	% of Total	Total Clients	% of Total	Share of Net County Cost	% only with County	Share of Net County Cost
Clovis	1,687	5.3%	133	5.0%	166	5.3%	1,978	6.3%	36,827	6.6%	45,821
Coalinga	261	0.8%	7	0.3%	32	1.1%	330	0.9%	8,119	1.1%	7,066
Firebaugh	128	0.4%	6	0.2%	62	1.8%	186	0.6%	3,461	0.6%	4,317
Fowler	37	0.1%	3	0.1%	7	0.2%	48	0.1%	891	0.2%	1,116
Fresno	18,647	48.6%	1,786	67.1%	1,810	60.8%	19,145	61.0%	384,512	63.8%	443,801
Huron	120	0.4%	6	0.2%	13	0.4%	138	0.4%	2,661	0.5%	3,191
Kerman	172	0.5%	19	0.7%	40	1.5%	231	0.6%	4,286	0.6%	5,362
Kingsburg	202	0.6%	19	0.7%	16	0.5%	235	0.6%	4,366	0.6%	5,480
Mendota	199	0.6%	8	0.3%	16	0.6%	222	0.6%	4,111	0.7%	5,143
Orange Cove	186	0.6%	11	0.4%	13	0.4%	222	0.6%	4,106	0.7%	5,136
Parlier	219	0.7%	2	0.1%	13	0.4%	234	0.6%	4,327	0.6%	5,414
Reedley	391	1.2%	21	0.8%	24	0.8%	436	1.2%	6,077	1.2%	10,106
Sanger	424	1.3%	68	2.6%	36	1.2%	528	1.4%	9,776	1.4%	12,228
San Joaquin	69	0.2%	6	0.2%	54	1.8%	128	0.3%	2,376	0.4%	2,973
Salina	547	1.7%	41	1.6%	41	1.4%	630	1.7%	11,668	2.1%	14,984
Unincorporated	4,261	13.5%	523	19.6%	536	18.0%	5,310	14.1%	98,322	17.7%	123,003
Unknown	7,408	23.2%	6	0.2%	116	3.9%	7,531	20.1%	139,451	20.1%	0
Total	31,860	100.0%	2,665	100.0%	2,976	100.0%	37,533	100.0%	694,997	100.0%	694,997

BU 5240 County Medical Services Cost Allocation
 FRESNO COUNTY HOSPITAL, EH & CH
 SERVICES COMPILED BY ZIP CODE
 98/99 NCC: 11,359,711

Jurisdiction	Total Cases	% of total	Share of Net County Cost
Clovis	16,203	4.42%	502,337
Coalinga	5,954	1.62%	184,590
Firebaugh	6,781	1.85%	210,230
Fowler	2,014	0.55%	62,440
Fresno	244,240	66.66%	7,572,107
Huron	2,816	0.77%	87,304
Kerman	8,120	2.22%	251,742
Kingsburg	2,919	0.80%	90,497
Mendota	5,575	1.52%	172,840
Orange Cove	2,759	0.75%	85,537
Parlier	4,526	1.24%	140,318
Reedley	4,688	1.26%	145,341
Sanger	7,813	2.13%	242,224
San Joaquin	2,949	0.80%	91,427
Selma	7,538	2.06%	233,699
Incorporated	324,895	88.67%	10,072,633
Unincorporated	41,515	11.33%	1,287,078
Total No. of Svcs	366,410	100%	11,359,711

BU 6310 & 6320 - AFDC

98/99 NCC for BU 6310 671,429
 98/99 NCC for BU 6320 566,404

Jurisdiction	Persons Served	Percent of Total	BU 6310 Share	Percent of Total	BU 6320 Share	Percent of Total	Share of BU 6310 NCC	Share of BU 6320 NCC
Clovis	1,128	3.0%	277	3.0%	851	3.0%	19,818	16,718
Coalinga	265	0.7%	65	0.7%	200	0.7%	4,859	3,930
Firebaugh	193	0.5%	47	0.5%	145	0.5%	3,384	2,855
Fowler	75	0.2%	18	0.2%	57	0.2%	1,319	1,113
Fresno	27,420	71.7%	6,734	71.7%	20,686	71.7%	481,545	406,222
Huron	172	0.4%	42	0.4%	129	0.4%	3,014	2,543
Kerman	201	0.5%	49	0.5%	151	0.5%	3,521	2,970
Kingsburg	150	0.4%	37	0.4%	113	0.4%	2,641	2,228
Mendota	233	0.6%	57	0.6%	176	0.6%	4,093	3,453
Orange Cove	312	0.8%	77	0.8%	235	0.8%	5,474	4,616
Parlier	360	0.9%	88	0.9%	272	0.9%	6,325	5,336
Reedley	446	1.2%	110	1.2%	336	1.2%	7,833	6,606
Sanger	490	1.3%	120	1.3%	370	1.3%	8,602	7,257
San Joaquin	115	0.3%	28	0.3%	87	0.3%	2,028	1,711
Selma	565	1.5%	144	1.5%	442	1.5%	10,280	8,672
Unincorporated	6,067	15.9%	1,496	15.9%	4,562	15.9%	106,890	90,170
Unknown	0	0.0%	0	0.0%	0	0.0%	0	0
Total	38,233	100.0%	9,390	100.0%	28,843	100.0%	671,429	566,404

Split between 6310 and 6320 per Jeff Stover.

BU 6410 - Foster Care

98/99 NCC:

1,750,480

Jurisdiction	Persons Served	Percent of Total	Share of Net County Cost	% only w/in County	Share of Net County Cost
Clovis	129	4.2%	73,808	5.1%	89,222
Coalinga	14	0.4%	7,872	0.5%	9,516
Firebaugh	8	0.3%	4,533	0.3%	5,480
Fowler	5	0.2%	3,037	0.2%	3,671
Fresno	1,700	55.5%	971,575	67.1%	1,174,482
Huron	2	0.1%	880	0.1%	1,064
Kerman	12	0.4%	6,601	0.5%	7,980
Kingsburg	19	0.6%	10,669	0.7%	12,897
Mendota	8	0.3%	4,377	0.3%	5,291
Orange Cove	8	0.2%	4,288	0.3%	5,184
Parlier	2	0.1%	941	0.1%	1,138
Reedley	36	1.2%	20,586	1.4%	24,886
Sanger	58	1.9%	33,122	2.3%	40,039
San Joaquin	9	0.3%	5,043	0.3%	6,097
Selma	35	1.1%	20,040	1.4%	24,225
Unincorporated	491	16.0%	280,689	19.4%	339,309
Unknown	529	17.3%	302,418	0	0
Total	3,062	100.0%	1,750,480	100%	1,750,480

BU 6415 - Adoption Cases

98/99 NCC:

125,576

Jurisdiction	Persons Served	Percent of Total	Share of Net County Cost	% only w/in County	Share of Net County Cost
Clovis	33	4.9%	6,187	6.1%	7,667
Coalinga	0	0.0%	0	0.0%	0
Firebaugh	2	0.2%	300	0.3%	372
Fowler	1	0.2%	251	0.2%	311
Fresno	353	53.2%	66,818	65.9%	82,804
Huron	0	0.0%	0	0.0%	0
Kerman	3	0.4%	497	0.5%	616
Kingsburg	4	0.6%	707	0.7%	876
Mendota	1	0.1%	181	0.2%	200
Orange Cove	0	0.0%	0	0.0%	0
Parlier	0	0.0%	0	0.0%	0
Reedley	7	1.0%	1,240	1.2%	1,537
Sanger	14	2.0%	2,568	2.5%	3,183
San Joaquin	0	0.0%	0	0.0%	0
Selma	5	0.7%	930	0.9%	1,152
Unincorporated	114	17.3%	21,673	21.4%	26,858
Unknown	128	19.3%	24,244	0	0
Total	663	100.0%	125,576	100%	125,576

BU 6420 - In Home Support Services
98/99 NCC:

8,929,008

Jurisdiction	Persons Served	Percent of Total	Share of Net County Cost
Clovis	381	4.1%	365,605
Coalinga	64	0.7%	61,637
Firebaugh	54	0.6%	51,719
Fowler	30	0.3%	28,644
Fresno	5,984	64.3%	5,740,052
Huron	23	0.2%	22,146
Kerman	100	1.1%	96,161
Kingsburg	45	0.5%	43,015
Mendota	66	0.7%	63,845
Orange Cove	78	0.8%	75,146
Parlier	119	1.3%	114,372
Reedley	156	1.7%	149,937
Sanger	257	2.8%	246,667
San Joaquin	15	0.2%	14,616
Selma	177	1.9%	170,132
Unincorporated	1,757	18.9%	1,685,514
Unknown	0	0.0%	0
Total	9,309	100.0%	8,929,008

BU 6645 - General Relief
98/99 NCC:

3,049,728

	Cases	Percent of Total	Share of Net County Cost	% only w/in County	Share of Net County Cost
Clovis	100	5.0%	153,373	5.2%	158,233
Coalinga	6	0.3%	8,458	0.3%	8,726
Firebaugh	0	0.0%	0	0.0%	0
Fowler	0	0.0%	75	0.0%	77
Fresno	1,380	69.5%	2,119,274	71.7%	2,186,431
Huron	0	0.0%	0	0.0%	0
Kerman	20	1.0%	30,629	1.0%	31,599
Kingsburg	17	0.8%	25,808	0.9%	26,625
Mendota	5	0.3%	7,838	0.3%	8,086
Orange Cove	15	0.8%	23,037	0.8%	23,787
Parlier	5	0.2%	7,550	0.3%	7,790
Reedley	10	0.5%	15,081	0.5%	15,559
Sanger	27	1.4%	41,653	1.4%	42,973
San Joaquin	5	0.2%	7,389	0.2%	7,624
Selma	48	2.4%	74,284	2.5%	76,638
Unincorporated	288	14.5%	441,605	14.9%	455,599
Unknown	61	3.1%	93,672	0	0
Total	1,986	100.0%	3,049,728	100%	3,049,728

Appendix C - Justice Services Cost Allocation Detail

BU 2838 - Court Ancillary Services

Per traffic filings by zip code, 7/97-12/97, data provided by Emie Pauline
98/99 NCC: 12,625,033

Jurisdiction	Tickets to Residents of:	% of Total	Share of Net County Cost	% only w/in County
Clovis	3,260	5.4%	686,504	6.4%
Coalinga	511	0.9%	107,692	1.0%
Firebaugh	567	0.9%	119,409	1.1%
Fowler	289	0.5%	60,905	0.6%
Fresno	28,409	47.4%	5,983,403	55.8%
Huron	252	0.4%	53,004	0.5%
Kerman	482	0.8%	101,594	0.9%
Kingsburg	585	1.0%	123,280	1.1%
Mendota	687	1.1%	144,586	1.3%
Orange Cove	300	0.5%	63,193	0.6%
Parlier	827	1.4%	174,103	1.6%
Reedley	1,242	2.1%	261,658	2.4%
Sanger	1,342	2.2%	282,558	2.6%
San Joaquin	249	0.4%	52,532	0.5%
Selma	1,561	2.6%	328,683	3.1%
Unincorporated	10,351	17.3%	2,180,087	20.3%
Out of County	9,030	15.1%	1,901,843	0.0%
Total	59,944	100.0%	12,625,033	100.0%

BU 2850 - County Clerk

1. Clerk charges cities for specific costs of elections.
2. Remaining net County costs are largely result of maintenance of voter rolls.
3. Therefore, number of registered voters is the appropriate basis for spreading costs.

County Clerk Net County Costs: 4,315,223

Jurisdiction	Number of Registered Voters	% of Total	Share of Net County Costs
Clovis	31,723	10.2%	441,005
Coalinga	3,633	1.2%	50,505
Firebaugh	1,323	0.4%	18,382
Fowler	1,618	0.5%	22,493
Fresno	162,957	52.5%	2,285,385
Huron	866	0.3%	12,039
Kerman	2,522	0.8%	35,080
Kingsburg	4,223	1.4%	58,707
Mendota	1,903	0.6%	26,455
Orange Cove	1,558	0.5%	21,659
Parlier	2,731	0.9%	37,986
Reedley	6,757	2.2%	93,934
Sanger	512	0.2%	7,118
San Joaquin	6,640	2.1%	92,308
Selma	6,315	2.0%	87,789
Unincorporated	75,128	24.2%	1,044,409
Total	310,408	100.0%	4,315,223

BU 2860 - District Attorney
 Per conversation with Robert Freed and Steve Rosconi, 9/22/98
 Use weighted average of Public Defender, Jail and Adult Probation Costs
 98/99 NCC: 9,328,676

Jurisdiction	BU 2875 - Alt. Indigent Defense	BU 2880 - Public Defender	BU 3410 - Jail	BU 3430 - Probation	Total Costs	% of Total	Share of Net County Costs	% only w/in County	Share of Net County Costs
Clovis	158,881	303,549	568,768	415,743	1,445,939	3.9%	384,077	4.7%	436,989
Coalinga	22,824	42,853	221,041	132,404	419,022	1.1%	106,507	1.4%	128,838
Firebaugh	19,313	38,888	74,712	57,826	188,620	0.5%	47,493	0.6%	57,004
Fowler	11,861	22,820	34,761	23,818	92,748	0.3%	23,353	0.3%	28,030
Fresno	1,702,120	3,231,644	9,007,774	4,942,086	18,883,605	51.0%	4,754,762	61.2%	5,708,970
Huron	11,424	21,891	169,199	87,457	289,771	0.8%	72,982	0.9%	87,574
Kerman	25,190	47,828	159,355	59,646	292,018	0.8%	73,528	0.9%	88,253
Kingsburg	35,774	67,921	107,466	54,787	265,948	0.7%	66,984	0.9%	80,374
Mendota	27,340	51,907	187,020	60,551	326,818	0.9%	82,280	1.1%	98,770
Orange Cove	24,624	48,751	235,583	60,365	367,322	1.0%	92,489	1.2%	111,011
Parlier	37,789	71,747	258,437	71,404	437,377	1.2%	110,129	1.4%	132,183
Reedley	62,160	118,017	585,486	180,866	906,629	2.4%	228,283	2.9%	274,000
Sanger	59,851	113,253	287,139	144,788	614,829	1.7%	154,810	2.0%	185,812
San Joaquin	7,513	14,264	25,188	23,034	70,000	0.2%	17,625	0.2%	21,155
Selma	72,142	136,968	220,185	138,762	568,058	1.5%	143,033	1.8%	171,677
Unincorporated	498,070	946,835	2,883,403	1,384,923	5,692,030	15.4%	1,433,214	18.4%	1,720,235
Out of County	227,709	432,329	2,146,130	862,888	3,669,056	9.9%	923,843	0.0%	0
Unknown	0	0	0	2,511,240	2,511,240	6.8%	632,313	0.0%	0
Total	3,005,186	5,706,643	17,137,836	11,192,684	37,041,028	100.0%	9,328,676	100.0%	9,328,676

Budget Unit 2875 - Alternate Indigent Defense
 Per information provided by Sydney Jackson and Jon Weiser
 98/99 NCC: 3,005,185

Jurisdiction	Case Load with Address in:	% of Total	Share of Net County Costs	% only w/in County	Share of Net County Costs
Clovis	1,109	5.3%	159,881	5.8%	172,988
Coalinga	157	0.8%	22,824	0.8%	24,478
Firebaugh	134	0.8%	19,313	0.7%	20,897
Fowler	82	0.4%	11,861	0.4%	12,834
Fresno	11,810	58.6%	1,702,120	61.3%	1,841,867
Huron	79	0.4%	11,424	0.4%	12,361
Kerman	175	0.8%	25,190	0.9%	27,256
Kingsburg	248	1.2%	35,774	1.3%	38,707
Mendota	190	0.9%	27,340	1.0%	29,581
Orange Cove	171	0.8%	24,624	0.9%	26,643
Parlier	262	1.3%	37,789	1.4%	40,888
Reedley	431	2.1%	62,160	2.2%	67,256
Sanger	414	2.0%	59,851	2.1%	64,541
San Joaquin	52	0.3%	7,513	0.3%	8,129
Selma	501	2.4%	72,142	2.6%	78,056
Unincorporated	3,456	16.6%	498,070	17.9%	538,903
Out of County	1,580	7.6%	227,709	0.0%	0
Unknown	0	0.0%	0	0.0%	0
Total	20,852	100.0%	3,005,185	100.0%	3,005,185

Budget Unit 2880 - Public Defender
 Per information provided by Sydney Jackson and Jon Weiser
 98/99 NCC: 5,705,643

Jurisdiction	Case Load with Address in:	% of Total	Share of Net County Costs	% only w/in County	Share of Net County Costs
Clovis	1,109	5.3%	303,549	5.8%	328,435
Coalinga	157	0.8%	42,953	0.8%	46,475
Firebaugh	134	0.8%	36,868	0.7%	39,674
Fowler	82	0.4%	22,520	0.4%	24,368
Fresno	11,810	58.6%	3,231,644	61.3%	3,496,588
Huron	79	0.4%	21,891	0.4%	23,489
Kerman	175	0.8%	47,826	0.9%	51,747
Kingsburg	248	1.2%	67,921	1.3%	73,490
Mendota	190	0.9%	51,907	1.0%	56,163
Orange Cove	171	0.8%	46,751	0.9%	50,584
Parlier	262	1.3%	71,747	1.4%	77,629
Reedley	431	2.1%	118,017	2.2%	127,692
Sanger	414	2.0%	113,253	2.1%	122,538
San Joaquin	52	0.3%	14,264	0.3%	15,434
Selma	501	2.4%	136,968	2.6%	148,198
Unincorporated	3,456	16.6%	945,835	17.9%	1,023,162
Out of County	1,580	7.6%	432,329	0.0%	0
Unknown	0	0.0%	0	0.0%	0
Total	20,852	100.0%	5,705,643	100.0%	5,705,643

Budget Unit 3410 - Sheriff Main Jail
 Per Current Inmate population provided by Jim Engelman
 98/99 NCC: 17,137,836

Jurisdiction	Inmates Residing in:	% of Total	Share of Net County Costs	% only w/in County	Share of Net County Costs
Clovis	54	3.3%	588,788	3.8%	847,902
Coalinga	21	1.3%	221,041	1.5%	252,884
Firebaugh	7	0.4%	74,712	0.5%	85,407
Fowler	3	0.2%	34,751	0.2%	39,728
Fresno	860	52.6%	9,007,774	60.1%	10,297,295
Huron	18	1.0%	189,199	1.1%	193,421
Kerman	15	0.9%	159,355	1.1%	182,188
Kingsburg	10	0.6%	107,488	0.7%	122,850
Mendota	18	1.1%	187,020	1.2%	213,793
Orange Cove	23	1.4%	235,583	1.6%	269,308
Parlier	24	1.5%	256,437	1.7%	293,148
Reedley	54	3.3%	565,486	3.8%	646,440
Sanger	28	1.7%	297,139	2.0%	339,676
San Joaquin	2	0.1%	25,188	0.2%	28,794
Selma	21	1.3%	220,185	1.5%	251,708
Unincorporated	274	16.7%	2,863,403	19.1%	3,273,317
Out of County	205	12.5%	2,146,130	0.0%	0
Unknown	0	0.0%	0	0.0%	0
Total	1,637	100.0%	17,137,836	100.0%	17,137,836

Budget Unit 3430 - Probation
 Per information provided by Betsy Lindegren
 98/99 NCC: 11,192,564

Jurisdiction	Case Load with Address In:	% of Total	Share of Net County Costs	% only w/in County	Share of Net County Costs
Clovis	666	3.7%	415,743	5.3%	595,162
Coalinga	212	1.2%	132,404	1.7%	189,544
Firebaugh	93	0.5%	57,926	0.7%	82,925
Fowler	38	0.2%	23,616	0.3%	33,808
Fresno	7,915	44.2%	4,942,066	63.2%	7,074,867
Huron	140	0.8%	87,457	1.1%	125,200
Kerman	96	0.5%	59,646	0.8%	85,387
Kingsburg	88	0.5%	54,787	0.7%	78,431
Mendota	97	0.5%	60,551	0.8%	86,682
Orange Cove	97	0.5%	60,365	0.8%	86,415
Parlier	114	0.6%	71,404	0.9%	102,219
Reedley	258	1.4%	160,968	2.1%	230,432
Sanger	232	1.3%	144,786	1.9%	207,270
San Joaquin	37	0.2%	23,034	0.3%	32,975
Selma	222	1.2%	138,762	1.8%	198,646
Unincorporated	2,218	12.4%	1,384,923	17.7%	1,982,601
Out of County	1,382	7.7%	862,888	0.0%	0
Unknown	4,022	22.4%	2,511,240	0.0%	0
Total	17,926	100.0%	11,192,564	100.0%	11,192,564

Budget Unit 3440 - Probation Juvenile Hall
 Per information provided by Betsy Lindegren
 98/99 NCC: 5,201,250

Jurisdiction	Case Load with Address in:	% of Total	Share of Net County Costs	% only w/in County	Share of Net County Costs
Clovis	14	3.8%	197,807	4.1%	210,682
Coalinga	6	1.5%	79,579	1.6%	84,759
Firebaugh	2	0.4%	22,913	0.5%	24,404
Fowler	1	0.2%	9,612	0.2%	10,238
Fresno	223	61.9%	3,218,520	65.9%	3,428,009
Huron	7	1.9%	100,075	2.0%	106,588
Kerman	2	0.4%	22,751	0.5%	24,231
Kingsburg	1	0.3%	13,515	0.3%	14,395
Mendota	0	0.0%	0	0.0%	0
Orange Cove	3	0.9%	48,166	1.0%	51,301
Parlier	2	0.7%	35,411	0.7%	37,716
Reedley	6	1.6%	82,771	1.7%	88,159
Sanger	9	2.6%	133,617	2.7%	142,314
San Joaquin	0	0.0%	0	0.0%	0
Selma	6	1.6%	81,033	1.7%	86,307
Unincorporated	58	16.1%	837,627	17.2%	892,147
Out of County	14	3.9%	202,271	0.0%	0
Unknown	8	2.2%	115,583	0.0%	0
Total	360	100.0%	5,201,250	100.0%	5,201,250

Budget Unit 3445 - Probation Juvenile Camp
 Per information provided by Betsy Lindegren
 98/99 NCC: 749,684

Jurisdiction	Case Load with Address in:	% of Total	Share of NCC	% only w/in County	Share of NCC
Clovis	10	7.3%	55,099	7.6%	56,744
Coalinga	0	0.0%	0	0.0%	0
Firebaugh	0	0.0%	0	0.0%	0
Fowler	0	0.0%	31	0.0%	32
Fresno	87	63.4%	475,295	65.3%	469,483
Huron	2	1.1%	8,362	1.1%	8,612
Kerman	1	0.4%	2,851	0.4%	2,937
Kingsburg	0	0.0%	18	0.0%	19
Mendota	0	0.0%	0	0.0%	0
Orange Cove	2	1.2%	9,055	1.2%	9,326
Parlier	1	0.6%	4,446	0.6%	4,579
Reedley	1	0.6%	4,446	0.6%	4,579
Sanger	1	0.9%	6,702	0.9%	6,902
San Joaquin	0	0.0%	0	0.0%	0
Selma	6	4.1%	30,469	4.2%	31,378
Unincorporated	24	17.5%	131,178	18.0%	135,094
Out of County	3	2.2%	16,297	0.0%	0
Unknown	1	0.7%	5,432	0.0%	0
Total	138	100.0%	749,684	100.0%	749,684